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**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

IN RE:	*	Chapter 11
	*	
CIRCUIT CITY STORES, INC., <i>et al.</i>	*	Case No. 08-35653 (KRH)
	*	Jointly Administered
	*	
Debtors.	*	
	*	
	*	

**GEORGIA DEPARTMENT OF REVENUE'S RESPONSE TO DEBTORS'
SEVENTY-SECOND OMNIBUS OBJECTION TO CLAIMS**

COMES NOW the Georgia Department of Revenue, by and through counsel,
Thurbert E. Baker, Attorney General for the State of Georgia, and responds to the
Debtors' Seventy-Second Omnibus Objection to Claims filed in the above case as
follows:

The Debtors¹ filed their Chapter 11 petition on November 10, 2008. A proof of
claim was filed on behalf of the Georgia Department of Revenue in the Circuit City
Stores, Inc. case in the total amount of \$750,000.00 (Claim No. 12923), consisting
entirely of an unsecured priority claim. Claim No. 12923 filed by the Georgia

¹ In addition to Circuit City Stores, Inc., the following entities are debtors or debtors in possession in these jointly administered bankruptcy cases: Circuit City Stores West Coast, Inc., InterTAN, Inc., Ventoux International, Inc., Circuit City Purchasing Company, LLC, CC Aviation, LLC, CC Distribution Company of Virginia, Inc., Circuit City Properties, LLC, Kinzer Technology, LLC, Abbott Advertising Agency, Inc., Patapsco Designs, Inc., Sky Venture Corp., PRAHS, Inc., XSSstuff, LLC, Mayland MN, LLC, Courcheval, LLC, Orbyx Electronics, LLS, and Circuit City Stores,PR, LLC.

Department of Revenue was an estimated claim due to the fact that Debtor Circuit City Stores, Inc. had not filed its sales and use tax returns at the time the Revenue Department filed its proof of claim. On or about February 24, 2010, the Revenue Department filed an amended proof of claim in the total amount of \$104,841.67 (Claim No. 14819). The amended proof of claim includes a general unsecured claim of \$17,007.79 and a priority claim in the amount of \$87,833.88.

In Paragraph 11 of the Seventy-Second Omnibus Objection, the Debtors have objected to Claim No. 12923 filed by the Georgia Department of Revenue on the grounds that it was “rendered moot by the [Revenue Department] filing a subsequent “amending” claim that supersedes” the earlier filed claim. (Seventy-Second Objection, p. 5-6). The Revenue Department does not dispute that the Department’s Claim No. 12923 in the amount of \$750,000.00 should be disallowed because Claim No. 12923 was, in fact, amended and replaced by a subsequent claim, i.e., Claim No. 14819 in the total amount of \$104,841.67, which claim, Debtors concede is a “surviving claim.” (Exhibit D to Seventy-Second Objection at p.5 of 10).

WHEREFORE, the Georgia Department of Revenue does not oppose the disallowance of its Claim No. 12923 as against the Debtors and respectfully requests that it be granted such other and further relief as this Court deems just and proper.

Respectfully submitted,

THURBERT E. BAKER 033887
Attorney General

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Deputy Attorney General

/s/ W. Wright Banks, Jr.
W. WRIGHT BANKS, JR. 036156
Senior Assistant Attorney General

/s/ Oscar B. Fears, III
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PLEASE ADDRESS ALL
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CERTIFICATE OF SERVICE

I do hereby certify that I have this day served a copy of the foregoing GEORGIA
DEPARTMENT OF REVENUE'S RESPONSE TO DEBTORS' SEVENTY-SECOND
OMNIBUS OBJECTION TO CLAIMS upon:

SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
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by placing the same into the United States mail with adequate, first-class postage placed
thereon.

This 25th day of May, 2010.

/s/ Tiffany Y. Lucas
TIFFANY Y. LUCAS
Assistant Attorney General